Presentment Date: March 13, 2023 at: 10:00 a.m.

Objection Deadline: March 6, 2023 at 4:00 p.m.

LaMONICA HERBST & MANISCALCO, LLP 3305 Jerusalem Avenue, Suite 201 Wantagh, New York 11793 (516) 826-6500 Gary F. Herbst, Esq. Jacqulyn S. Loftin, Esq. Counsel to the Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	
In re:	Chapter 7
BUYK CORP.,	Case No. 22-10328 (MEW)
Debtor.	

# NOTICE OF PRESENTMENT OF THE APPLICATION APPROVING EMPLOYMENT OF RK CONSULTANTS, LLC AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE

PLEASE TAKE NOTICE that Salvatore LaMonica, Esq., solely in his capacity as the Chapter 7 Trustee ("Trustee") of the bankruptcy estate of Buyk Corp. ("Debtor"), will present the annexed proposed Order, Application, and Declaration (collectively, "Application"), approving the employment of RK Consultants, LLC ("RK"), as accountants to the Trustee, for signature and approval to the Honorable Michael E. Wiles, United States Bankruptcy Judge, Southern District of New York, in his Chambers at the United States Bankruptcy Court, One Bowling Green, New York, New York 10004-1408 on March 13, 2023 at 10:00 a.m.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must be in writing, conform with the Bankruptcy Code and Federal Rules of Bankruptcy Procedure, state with particularity the grounds therefor and be filed with the Bankruptcy Court no later than March 6, 2023 at 4:00 p.m. ("Objection Deadline") as follows: (I) through the Bankruptcy Court's electronic filing system, which may be accessed through the internet at the Bankruptcy Court's website at <a href="https://www.nysb.uscourts.gov">www.nysb.uscourts.gov</a> and in portable document format (PDF) using Adobe Exchange

Software for conversion; or (II) if a party is unavailable to file electronically, such party shall

submit the objection in PDF format on a portable drive in an envelope with the case name, case

number, type and title of document, document number to which the objection refers and the file

name on the outside of the envelope.

PLEASE TAKE FURTHER NOTICE that, if an objection to the Application is not filed

by the Objection Deadline, the relief requested shall be deemed unopposed, and the Bankruptcy

Court may So Order the Application without further notice.

PLEASE TAKE FURTHER NOTICE, that if an objection is timely filed to the relief

requested, or if the Court determines that a hearing is appropriate, the Court will schedule

a hearing. Notice of such a hearing will be provided by the movant.

Dated: February 14, 2023

Wantagh, New York

LaMonica Herbst & Maniscalco, LLP

Counsel to the Chapter 7 Trustee

By:

s/Jacqulyn S. Loftin

Jacqulyn S. Loftin, Esq.

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(516) 826-6500

Salvatore LaMonica, Chapter 7 Trustee 3305 Jerusalem Avenue, Suite 201 Wantagh, New York 11793 Telephone: (516) 826-6500

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	
X	
In re:	Chapter 7
BUYK CORP.,	Case No. 22-10328 (MEW)
Debtor.	

# APPLICATION APPROVING THE RETENTION OF RK CONSULTANTS, LLC, AS <u>ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE</u>

The application ("<u>Application</u>") of Salvatore LaMonica, solely in his capacity as the Chapter 7 Trustee ("<u>Trustee</u>") of the bankruptcy estate of Buyk Corp. ("<u>Debtor</u>"), seeks entry of an Order, pursuant to 11 U.S. C. § 327(a) ("<u>Bankruptcy Code</u>"), approving the retention of RK Consultants, LLC ("<u>RK</u>"), as accountants to the Trustee, and respectfully represents and alleges:

# **BACKGROUND**

#### A. Procedural Background

- 1. On March 17, 2022 ("<u>Filing Date</u>"), the Debtor filed a voluntary petition ("<u>Petition and Schedules</u>") for reorganization under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court, Southern District of New York ("Court").
- 2. After five months the Chapter 11 proceeding, the United States Trustee moved to convert the case due to, among other things, the fact that very little progress had been made regarding auction sales and other related issues, including the Debtor's failure to properly complete its schedules and statement of financial affairs.

- 3. On September 30, 2022, the Debtor's senior lender, Legalist DIP GP, LLC, as general partner of Legalist DIP Fund I, LP and Legalist DIP SPV II, LP (collectively, "Legalist"), joined the U.S. Trustee's motion to dismiss or convert.
- 4. By Order of the Court dated October 31 2022, the Debtor's case was converted to one under Chapter 7 of the Bankruptcy Code.
- 5. By Notice of Appointment dated November 1, 2022, the United States Trustee appointed Salvatore LaMonica as the interim Chapter 7 Trustee, he has duly qualified and is the permanent Trustee of the Debtor's estate.

#### B. Factual Background

- 6. Beginning in or about April 2021, the Debtor operated an ultra-high speed grocery business with 39 locations, 31 in the New York metropolitan area and 8 in the Chicago metropolitan area. The Debtor, which initially was funded by Russian investors who subsequently experienced difficulties transferring funds due to the Russian-Ukraine war, was unable to obtain additional financing outside of bankruptcy, and thus sought protection from this Court to facilitate either an asset or stock sale.
- 7. On January 27, 2023 ("<u>Retention Date</u>"), the Trustee requested that RK represent him as his accountants, and at the Trustee's request, RK began providing accounting services to the Trustee as of the Retention Date.

#### **RELIEF REQUESTED**

8. The Trustee seeks the assistance of RK to investigate the Debtor's books and records for other potential assets. Specifically, the Trustee is seeking assistance from RK to investigate the Debtor's financial affairs, including its books and records for potential chapter 5 claims in addition to those chapter 7 avoidance actions that are already pending with the Court.

Moreover, RK will perform an analysis to determine whether there are any outstanding accounts receivable owed to the estate. The Trustee concluded that the interests of the Debtor's estate and its creditors would be best served by the employment of an accountant to, among other things, provide accounting advice and services to the Trustee in connection with an investigation into the Debtor's financial and business affairs.

- 9. Additionally, the Trustee seeks to employ RK as his accountants in this case effective as of the Retention Date, to prepare the required State, Federal and local tax returns required to be filed by the estate, and to assist with the services set forth in paragraph 14.
- 10. The Trustee has determined that it is necessary to employ accountants to assist him with his fiduciary obligations in this case.
- 11. In support of the Application, the Trustee submits the annexed declaration of Brian Ryniker ("Declaration").
- 12. Subject to further Order of this Court and without limitation, RK will render the following services to the Trustee and the Debtor's estate:
  - i. Assist the Trustee in the review of the Debtor's books and records, specifically to determine whether there are any other chapter 5 avoidance claims to pursue in addition to those already pending with the Court;
  - ii. Prepare the tax returns, forms and reports required to be filed by the Debtor including, but not limited to, Federal and multiple state income tax returns, complying with foreign reporting requirements, sales and use tax returns, employment tax returns and other local personal property tax returns;
  - iii. Review previously filed Federal, state and local income tax returns;
  - iv. Review and analyzing tax issues as they may arise;
  - v. Review notice received from the Internal Revenue Service and other state or local tax authorities; and
  - vi. Assist with the analysis of the claims filed against the Debtor's estate; and

- vii. Performing such other accounting services as the Trustee may deem necessary herein.
- 13. The Trustee has selected RK because of its excellent reputation and expertise in matters of this nature. As more fully set forth in the Declaration, RK has expertise in bankruptcy and insolvency proceedings and can assist the Trustee with fulfilling his financial obligations on behalf of this estate.
- 14. The Trustee seeks to employ RK on an hourly basis. As set forth in the RK Declaration, the current hourly rates charged by RK for professional services are as follows:

Member	\$400-\$450
Director	\$250-\$400
Associate	\$100-\$250

- 15. As further set forth in the Declaration, RK will apply to the Court for allowance of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York and Orders of the Court.
- 16. To the best of the Trustee's knowledge, RK has no connection with any party in interest in this case.
- 17. To the best of the Trustee's knowledge, RK does not hold or represent an interest adverse to the Debtor's estate.
- 18. To the best of the Trustee's knowledge, RK is "disinterested person" as that term is defined in Bankruptcy Code section 101(14) in that RK: (a) is not a creditor, an equity security holder, or an insider of the Debtor; (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtor; and (c) does not have an interest materially adverse to the interest of the Debtor's estate or of any class of creditors or equity security

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holders, by reason of any direct or indirect relationship to, connection with, or interest in, the

Debtor, or for any reason.

Prior to the Retention Date, RK did not render any accounting services to the 19.

Trustee in this case.

No previous application for the relief sought herein has been made to this or any 20.

other Court.

WHEREFORE, the Trustee respectfully requests the entry of an order authorizing and

approving the retention of RK as accountants to the Trustee effective as of the Retention Date.

Dated: February 14, 2023

Wantagh, New York

By:

s/Salvatore LaMonica

Salvatore LaMonica, Chapter 7 Trustee of the

Debtor's estate

5

Brian Ryniker, CPA-CFF, CIRA RK Consultants, LLC 1178 Broadway 3<sup>rd</sup> Floor #1505 New York, New York 10001 (646) 341-3926

	RICT OF NEW YORK	
	X	
In re:		Chapter 7
BUYK CORP.,		Case No. 22-10328 (MEW)
	Debtor.	

# **DECLARATION**

Brian Ryniker declares as follows pursuant to 28 U.S.C. § 1746:

- 1. I am a Certified Public Accountant and Member of RK Consultants, LLC ("RK"), duly licensed to practice in the state of New York and maintain an office at 1178 Broadway 3<sup>rd</sup> Floor, #1505, New York, New York 10001.
- 2. I have been practicing in the accounting profession for many 20 years and I am well versed and experienced in the review of books and records of debtors in insolvency matters.
- 3. RK is a New York based accounting firm with subject matter expertise in forensic accounting, litigation support, and expert witness testimony services. RK has performed forensic investigations and litigation support in multiple industries, financial services, food & beverage, and others.
- 4. After review of the Debtor's petition, schedules, statement of financial affairs, creditor matrix, the docket and any notices of appearance that have been filed in this case, it has been determined that RK is not connected with any such parties. Annexed this to this Declaration as Exhibit "A", is a list provided to RK by Salvatore LaMonica's ("Trustee") general counsel,

LaMonica Herbst & Maniscalco, LLP, comprising of the Trustee, Debtor, the Debtor's creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee, Judge Michael E. Wiles or any of the Judge's staff members.

- 5. After review of Exhibit "A" and to the best of my knowledge, it has been determined that RK is not connected to the Trustee, the Debtor, the Debtor's creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee, Judge Wiles or any of the Judge's staff members. To the extent any information disclosed herein requires the subsequent amendment or modification of this declaration upon RK's completion of further review and analysis or as additional party-in-interest information becomes available to it, a supplemental declaration disclosing such information will be filed with the Court reflecting such amended or modified information.
- 6. RK is disinterested as that term is defined in 11 U.S.C. section 101(14) ("Bankruptcy Code").
  - 7. Neither RK nor any member of RK has any claims against the Debtor.
  - 8. RK proposes to render the following services:
    - i. Assist the Trustee in the review of the Debtor's books and records, specifically to determine whether there are any other chapter 5 avoidance claims to pursue in addition to those already pending with the Court;
    - ii. Prepare the tax returns, forms and reports required to be filed by the Debtor including, but not limited to, Federal and multiple state income tax returns, complying with foreign reporting requirements, sales and use tax returns, employment tax returns and other local personal property tax returns;
  - iii. Review previously filed Federal, state and local income tax returns;
  - iv. Review and analyzing tax issues as they may arise;

- v. Review notice received from the Internal Revenue Service and other state or local tax authorities; and
- vi. Assist with the analysis of the claims filed against the Debtor's estate; and
- vii. Performing such other accounting services as the Trustee may deem necessary herein
- 9. The amount of fees and expenses incurred by RK will depend on the extent the Trustee requires RK's assistance.
- 10. Subject to a hearing, RK will request payment upon appropriate application to the Court in accordance with Bankruptcy Code sections 330 and 331 and the applicable Bankruptcy Rules and Local Bankruptcy Rules of this Court. Pursuant to Bankruptcy Code section 330(a)(1)(A), the Court may award reasonable compensation for actual and necessary expenses and services rendered in conjunction with the Debtor's case.
  - 11. Our current hourly billing rates:

Member	\$400-\$450
Director	\$250-\$400
Associate	\$100-\$250

- 12. Ten business days prior to any increases in RK's rates, for any individual of RK and retained by the Trustee providing services in this case, RK shall file a supplemental declaration with the Court setting forth the basis for the requested rate increase pursuant to Bankruptcy Code section 330(a)(3)(F).
- 13. No payments have been made to RK for services rendered, or to be rendered, in connection with the Debtor's case. RK has not received a retainer.
- 14. Subject to the approval of this Court, the source of all compensation for professional services to be rendered on behalf of the Trustee shall be funds of the Debtor's estate.
- 15. No agreement exists between RK and any other party for the sharing of compensation to be received by RK in connection with services rendered in this case.

WHEREFORE, RK respectfully requests that the Court enter an Order authorizing and approving the retention of RK as accountants to the Trustee and for such other and further relief as the Court deems just.

Executed under penalty of perjury this 9 day of February 2023.

Brian Ryniker

Member of RK Consultants, LLC

# EXHIBIT A

# **Trustee**

Salvatore LaMonica

LaMonica Herbst & Maniscalco, LLP- Trustee's Counsel

#### **Debtor**

Buyk Corp.

James Walker- Chief Executive Officer

# **Debtor's Counsels**

James Sullivan, Esq. and Windels Marx Lane & Mittendorf LLP

Debtor's Officers, directors managing members, general partners, members in <u>control</u>, <u>controlling shareholders</u>, or other people in control of the Debtor:

Viacheslav Bocharov-President/Global Executive Director/Director

Rodion Shishkov- Director

Kirill Shishkov- Director

Victor Orlovsky- Director

Vagan Khranyan- Director

Olga Beliakova- Treasurer

Alexandre Agaian- Secretary

Former Debtor's Officers, directors managing members, general partners, members in control, controlling shareholders, or other people in control of the Debtor:

Sergey Sulgin-Former Shareholder/Director

# **Chambers**

Honorable Judge Michael E. Wiles Courtroom Deputy: Jacqueline DePierola Law Clerks: Lorraine Echevarria Jenna MacDonald

# Office of the United States Trustee

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#### **Debtor's Creditors**

See attached schedule of creditors

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NRG Visuals LLC 121 NE 34th St. Miami, NY 33137-3852

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United Healthcare Insurance Company of NE 185 Asylum Street Hartford, CT 06103-3408

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